

# Filing Deadlines:

## Summary Review (*Education Code* § 41344.1(d))

### **30 days after receipt of a final audit report**

Final audit report means:

(1) for an annual audit conducted pursuant to Education Code Section 41020, the report that has been accepted by the Controller pursuant to Education Code Section 14504, and

(2) for any other audit or review conducted by or for a governmental agency that includes one or more apportionment significant exceptions requiring repayment, the report issued following an opportunity to provide a written response to a draft report.

(§ 19800(a), Title 5, *California Code of Regulations*)

## Formal Appeal (*Education Code* § 41344(d))

### **60 days after receipt of a final audit report, or**

### **30 days after receipt of the determination resulting from a Summary Review**

## Repayment Plan\* (*Education Code* § 41344(a))

### **90 days after receipt of a final audit report, or**

### **30 days after receipt of the determination resulting from a Summary Review (if a formal appeal is not filed), or**

### **30 days after receipt of the final decision resulting from a Formal Appeal**

\*File all requests for repayment plans with the California Department of Education:

Obtain information on procedures and timelines for filing a repayment plan request under

“Repayment Plans” at <http://www.cde.ca.gov/fg/au/ag/resolution.asp>

# Filing Process:

## Summary Review

File a written request with the Executive Officer of the Panel:

- specify the year audited and each disputed finding;
- explain the LEA’s claim, as to each disputed finding, that the LEA was in substantial compliance

## Formal Appeal

File a written notice of appeal with the Executive Officer of the Panel:

- specify the year audited and each disputed finding